

DEPARTMENT OF COMMERCIAL TAXES, KERALA
PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION
U/s.94 OF THE KERALA VALUE ADDED TAX ACT, 2003.

Members present are:

1. *Abdul Jabbar.V.K, Joint Commissioner (General), O/o. CCT, Tvpm.*
2. *T.V. Kamala Bai, Joint Commissioner (Law), O/o. CCT, Tvpm.*
3. *S.K. Suchala Kumar, Joint Commissioner (Audit & Inspection), O/o. CCT, Tvpm.*

Sub:- KVAT Act, 2003- Clarification U/s. 94 - Whether Form No. 43 can be issued against each Running Bill or only against the Final Bill - Orders Issued.

Read:- 1. Application from M/s. Electronics Technology Parks - Kerala, Thiruvananthapuram dated 15/6/2011.
2. Letter No. ETPK / FIN / KVAT/ 2011 - 12/01 of the Chief Executive Officer, Electronics Technology Parks - Kerala dated 27/7/2011.

ORDER No.C3/20086/11/CT DATED 13/9/2011.

1). M/s. Electronics Technology Parks - Kerala, Thiruvananthapuram has preferred an application U/s 94 of the Kerala Value Added Tax Act, 2003, seeking clarification on whether Form No. 43 can be issued against each Running Bill or only against the Final Bill raised on the applicant by a contractor.

2). The applicant is registered with the Commercial Taxes Department and is an establishment in Special Economic Zone, Techno Park, Mulavana, Kundara, Kollam. The applicant is the developer of the said Special Economic Zone.

3). The applicant has engaged M/s. KAP (India) Projects & Constructions Pvt. Ltd., for execution of civil works at the said work site. The applicant placing reliance on the Clarification Order No. C3/20380/10/CT dated 3/9/2010 contends that they can issue Form No. 43 M/s. KAP (India) Projects & Constructions Pvt. Ltd.

4). The applicant has requested to clarify whether they can issue Form No. 43 against each of the Part Bills (Running Bills) raised on them by M/s. KAP (India) Projects & Constructions Pvt. Ltd., or only against the Final Bill for the entire value of works contract executed by them.

5). The applicant vide letter read as 2nd paper above has requested that the subject matter may be disposed on merits, without personal hearing. The contentions raised by the applicant were examined.

6). The details of the materials incorporated has to be mentioned in Form No. 43. Since sale is to a Special Economic Zone unit which is exempt from tax, the contractor has to

furnish the approximate value of materials incorporated to the awarder along with part payment Bill, so that awarder can issue Form No. 43.

The issue raised by the applicant is clarified accordingly.

Abdul Jabbar.V.K.
Joint Commissioner (General)
O/o CCT

T.V. Kamala Bai
Joint Commissioner (Law)
O/o CCT

S.K. Suchala Kumar
Joint Commissioner (A&I)
O/o CCT